

RESOLUTION NO. 1986-29

RESOLUTION TO LEVY AN ADDITIONAL COUNTY-WIDE MOTOR VEHICLE TAX
AS AMENDED

WHEREAS, Tennessee Code Annotated, Section 5-8-102 authorizes counties to levy a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within a county; and,

WHEREAS, a referendum levying a motor vehicle privilege tax of fifteen dollars (\$15.00) on each motor-driven vehicle, except self-propelled farm machines not usually used for operation upon public highways or roads, and five dollars (\$5.00) for each motorcycle, or motor-driven bicycle or scooter, was approved by the voters of Weakley County, Tennessee, on May 1, 1979; and

WHEREAS, the need for new revenue sources is great in Weakley County.

NOW, THEREFORE, BE IT RESOLVED by the Weakley County Commission that;

SECTION 1. For the privilege of using the public roads and highways; except state-maintained roads, in Weakley County, Tennessee, there is levied upon motor-driven vehicles, (including motorcycles and motor-driven bicycles and scooters), and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, an additional privilege tax for the benefit of such county, which tax shall be in the amount of ^{five} ~~Ten Dollars~~ ^{\$ 5.00} ~~(\$10.00)~~ for each such motor-driven vehicle.

This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or who operates such a motor-driven vehicle, on, over, or upon the streets, roads, or highways of said county, state-maintained roads excluded, for a period of as many as thirty (30) days, during any year hereafter.

The proceeds from the collection of this tax shall become a part of the general funds of the county to be appropriated, as needed, by the county legislative body.

SECTION 2. The tax herein levied shall be paid to and collected by the County Clerk of Weakley County, who is authorized by T.C.A. Section 67-4-103 to collect such privilege taxes. The County Clerk shall collect this tax at the same time she collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State, and the privilege tax heretofore levied by the voters of Weakley County on May 1, 1979.

SECTION 3. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle. Such receipt shall be kept in the vehicle at all times, as evidence that this tax has been paid.

SECTION 4. The additional privilege tax or wheel tax herein levied, when paid, together with full, complete, and explicit performance of and compliance with all provisions of this resolution by the owner, shall entitle the owner of the motor-driven vehicle for which said additional tax was paid to operate or allow to be operated his vehicle over the streets, roads, and highways of the county for a period of one year which will run concurrently with the period established for the state registration fees by Section 55-4-104 of the Tennessee Code, and the privilege tax heretofore levied by the voters of Weakley County on May 1, 1979.

In the event this wheel tax is collected by the clerk for a period of less than a calendar year, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

SECTION 5. This Resolution shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body at two (2) consecutive regularly scheduled meetings.

SECTION 6. For the purpose of approving or rejecting the provisions of this Resolution, it shall be effective upon being approved by a two-thirds (2/3) vote of the Board of County Commissioners of Weakley County at two (2) consecutive regular meetings. For the purpose of collection of the tax herein levied such collection shall begin on the first day of _____, 1986.

